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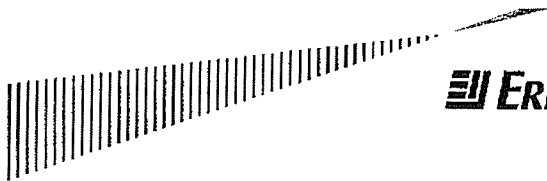
## Report of Independent Accountants on Applying Agreed-Upon Procedures

Board of Directors and Management of  
BP Corporation North America Inc.

We have performed the procedures enumerated below, which were agreed to by management of BP Corporation North America Inc. (the "Company" – a wholly-owned subsidiary of BP America Inc.) solely to assist management with respect to the use of the financial test to demonstrate financial responsibility for liability coverage and closure, post-closure or corrective action as specified in Subpart H of 40 CFR, Part 264 (the "Regulations") as of December 31, 2009. Management of the Company is responsible for determining compliance with the financial test that is presented on the basis specified by the Regulations. It is the Company's understanding that these procedures are those required by the U.S. Environmental Protection Agency. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We have performed the following procedures with respect to Brian Smith's (Chief Financial Officer) Letter signed March 24, 2010 pertaining to financial assurance sent to the U.S. Environmental Protection Agency, Region 9 (the "Letter"):

1. We obtained the Company's schedule that calculates tangible net worth as of December 31, 2009. We recomputed the tangible net worth of the Company and agreed amounts included in the calculation with amounts included in or derived from the Company's audited consolidated financial statements and found such amounts to be in agreement. We compared the dollar amount of tangible net worth as of December 31, 2009, from the schedule to the Letter (item 5) and found it to be in agreement.
2. We compared the dollar amount of total assets in the U.S. as of December 31, 2009, from the Letter (item 6) to the Company's audited consolidated financial statements and found it to be in agreement.
3. We obtained the Company's schedule that calculates the percentage of total assets in the U.S. as compared to total assets of the Company. We recomputed the percentage of total assets in the U.S. as compared to total assets of the Company based on amounts included in the Company's audited consolidated financial statements. We noted that the resulting percentage of total assets in the U.S. was not at least 90% of total assets of the Company and compared this to management's assertion identified in item 9 of the Letter and found it to be in agreement.



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We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the financial information included in the Letter. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of Directors and U.S. Environmental Protection Agency, Region 9 and is not intended to be and should not be used by anyone other than these specified parties.

*Ernst & Young LLP*

March 24, 2010